GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Section 172 of the Act – Removal of Difficulties - in filing TCS statement by E-Commerce operators- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 277 Dated: 15-04-2019

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.

2) Central Government Removal Difficulties Order No 04/2018 dated 31.12.2018 and Order No 02/2019-Central Tax, Dated 01.02.2019.

3) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/ GST/74/ 2015/ROD-2/2018, dated:22-03-2019.

** ** **

ORDER:

WHEREAS, sub-section (4) of section 52 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under subsection (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under subsection (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Andhra Pradesh Goods and Services Tax Act, 2017, the Government, on recommendations of the Goods and Services Tax Council, hereby makes the following Order, to remove the difficulties, namely: ––

1. Short title. ––This Order may be called the Andhra Pradesh Goods and Services Tax (Removal of Difficulties) Order No.6 of 2019.

2. In section 52 of the Andhra Pradesh Goods and Services Tax Act, 2017, in sub-section (4), in the Explanation, for the figures, letters and word "31st January, 2019", the figures, letters and word "07th February, 2019" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps). The Law (H) Department
Sf/Sc. //

//FORWARDED:: BY ORDER //

SECTION OFFICER